

**Amendments to the Specification:**

Please amend the paragraph beginning at line 7, on page 13 of the specification as follows:

It should be noted that if there is "Cr substituting for a portion of Fe", then it means that Cr atoms are present at the same type of sites of an  $R_2T_{14}Q$  type tetragonal compound crystal as those where Fe atoms are present. Thus, the Fe atoms do not have to be actually replaced with the Cr atoms at particular sites. In the same way, if there is "C substituting for a portion of B", then it means that  $[[Cr]] \subseteq$  atoms are present at the same type of sites of the  $R_2T_{14}Q$  type tetragonal compound crystal as those where B atoms are present. Thus, the B atoms do not have to be actually replaced with the C atoms at particular sites.